

Arizona  
Department of Education

---



Office of the  
Auditor General

---

### USFR MEMORANDUM NO. 232

**TO:** School District Administrators; County School Superintendents

**FROM:** Magdalene D. Haggerty, Office of the Auditor General  
Vicki G. Salazar, Arizona Department of Education

**DATE:** February 25, 2008

**SUBJECT:** Technology Assisted Project-Based Instruction Program (Distance Learning) (Addendum to USFR Memorandum No. 220)

---

The Technology Assisted Project-Based Instruction (TAPBI) Program Performance Audit Report issued by the Office of the Auditor General in October 2007 recommended that a specific accounting code be used by TAPBI schools to track and allocate TAPBI costs more consistently throughout the year.

The USFR Chart of Accounts, §III, provides unit code ranges to identify expenditures by instructional level and school. Therefore, to help ensure compliance with statutory reporting responsibilities and to improve the accuracy of cost data, expenditures related to TAPBI schools should be assigned a specific unit code.

Unit codes are broken down into elementary, high school, and district-wide codes. TAPBI schools should use a unit code within the 100-range for elementary program expenditures, and within the 200-range for high school program expenditures. If a TAPBI school contains both elementary and high school grade levels, a code within the 100-range should be used for kindergarten through grade 8, and a code within the 200-range should be used for grades 9 through 12. If an expenditure applies to both elementary and high school grade levels, the cost should be allocated between the TAPBI school's elementary and high school unit codes. For more information on cost allocation, see USFR Chart of Accounts page III-A-4.

If you have any questions or need assistance, please call the Office of the Auditor General, Accounting Services Division, at (602) 553-0333, or the Arizona Department of Education, School Finance Operations Unit, at (602) 542-5695.

MDH/VGS/ms